

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA)	Case No. 1:15 CR 146
)	
Plaintiff)	Judge Donald C. Nugent
)	
vs.)	
)	<u>PROPOSED STATEMENT OF</u>
ALLEN D. MILES)	<u>THE CASE</u>
)	
Defendant)	

The parties, the United States of America, by and through counsel, Carol S. Rendon, Acting United States Attorney, and Michael L. Collyer and Carmen E. Henderson, Assistant United States Attorneys, and Allen D. Miles, by and through his counsel, J. Gerald Ingram and Desirae DiPiero, jointly submit the following proposed statement of the case.

STATEMENT OF THE CASE

This is a criminal wire fraud and identity theft case. The Defendant, Allen D. Miles, is a minister living in Arkansas.

Count One of the Indictment charges the Defendant, Allen D. Miles, with conspiracy to commit wire fraud. The conspiracy involved the filing of false federal income tax returns in the names of low-income persons (“claimants”) that generated tax refunds split between the claimants and participants in the scheme. Claimants provided their personal identification information to the Defendant and others acting on his behalf to be used to apply for payment on

the claimant's behalf under what was described as a government stimulus program. Scheme participants used the personal identification information to prepare and electronically file false income tax returns in the claimants' names by reporting fabricated amounts of income and false tax credits, giving rise to false claims for tax refunds.

Miles recruited other ministers and church leaders in various states to obtain personal identification information from their congregants and other community members. Miles also obtained personal identification information from claimants. After gathering the personal identification information, Defendant Miles forwarded the information to co-defendant, Zinara Highsmith, who was responsible for the preparation and filing of the false returns. Portions of the refunds were direct deposited into Highsmith's bank account and Defendant Miles' bank account without the knowledge of the claimants.

Counts 2-11 allege wire fraud offenses in the transmissions of emails containing personal identification information from Canton, Ohio to Defendant Miles in Arkansas, in furtherance of the scheme to obtain false tax refunds.

Count 12-14 allege that Miles committed, and aided and abetted the commission of, Aggravated Identity Theft, through the interstate wire transmission of personal identification information of three individuals in order to prepare tax returns without their knowledge or consent.

The Defendant, Allen D. Miles, denies the charges and has entered not guilty pleas to all counts of the Indictment.

Respectfully submitted,

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CERTIFICATION

I hereby certify that on this 25th day of March 2016, a copy of the foregoing was electronically filed. Notice of this filing will be sent to counsel of record by operation of the Court's electronic filing system.

/s/ Michael L. Collyer

Michael L. Collyer (#0061719)
Assistant U.S. Attorney